

# Instructions for Form FTB 3586

## Voucher for Corporation Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3586, Voucher for Corp e-filed Returns, to pay the tax only if the corporation:

- Files its tax return electronically,
- Has a balance due,
- Remits payment with a check or money order, and
- Is not required to remit payment through EFT.

### Private Mail Box (PMB) Number

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### Electronic Funds Transfer (EFT)

Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty.

Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may do so.

If the corporation pays through EFT, **Do Not Send The Payment Voucher.** For more information, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov), call (916) 845-4025, or get FTB Pub. 3817, Electronic Funds Transfer Program Information Guide.

### General Instructions

Is form FTB 3586 preprinted with the corporation's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the corporation's name, address, California corporation number, federal employer identification number, and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

Verify that the following information is complete:

- Corporation's name;
- Address;
- California corporation number;
- Federal employer identification number; and
- Amount of payment.

The information on form FTB 3586 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the corporation's 2006 tax return.

3. Make the check or money order payable to "Franchise Tax Board." Write the corporation number, tax year (2006), and Form 100 or Form 100S, on the check or money order.

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but **do not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the tax return to the FTB. Keep it for the corporation's records.

### When to Make Payment

If there is a balance due on the corporation's 2006 tax return, send form FTB 3586 with the payment to FTB.

### Payment of Tax Due Dates:

To avoid late payment penalties and interest, 100% of the tax liability must be paid by the following due dates: **\*See Note below**

### Form 100 or 100S

Calendar Year Filers	March 15, 2007
Fiscal Year Filers	15th day of the 3rd month following the close of the taxable year.

### Form 100 for farmers' cooperative

Calendar Year Filers	September 15, 2007
Fiscal Year Filers	15th day of the 9th month following the close of the taxable year.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

- If the corporation fails to pay its total tax liability by the original due date, a late payment penalty plus interest will be added to the tax due. **\*See Note below**
- If the corporation does not file its California tax return by the extended due date, or the corporation's powers, rights, and privileges have been suspended or forfeited by the FTB or the California Secretary of State, as of the original due date, the automatic extension will not apply and a delinquency penalty plus interest will be assessed from the original due date of the California tax return.
- If the corporation is required to remit all of its payments through EFT and pays by another method, a 10% noncompliance penalty will be assessed.

**\*Note:** The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than minimum franchise tax, if applicable.

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE ✂

(Calendar year corporations — Due March 15, 2007)  
(Fiscal year filers — see instructions)

TAXABLE YEAR

CALIFORNIA FORM

## 2006 Voucher for Corp e-filed Returns

## 3586 (e-file)

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_, year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

California corporation number	Federal employer identification number	Amount of payment
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Corporation name

Address including Suite, Room, or PMB no.

City

State

ZIP Code

Entity will file.

☐ Form 100 or  
☐ Form 100S

Contact telephone number

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IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM  
Do not send copy of return with payment voucher.

EFT TAXPAYER, DO NOT USE THIS FORM

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FTB 3586 2006